

United States Bankruptcy Court
Southern District of New York

In re DELPHI CORPORATION, et al.,

Case No. 05-44481

(Jointly Administered)

Court ID (court use only) _____

NOTICE OF TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. §1111 (a). Transferee hereby gives notice pursuant to Rule 3001(e) (2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this notice.

Contrarian Funds, LLC

Name of Transferee

SSOE Inc.

Name of Transferor

Name and Address where notices to transferee should be sent

Contrarian Funds, LLC
411 West Putnam Ave., Ste. 225
Greenwich, CT 06830
Attn: Alisa Mumola
Phone 203-862-8211

Court Record Address of Transferor
(Court Use Only)

Last Four Digits of Acct#: N/A

Last Four Digits of Acct#: N/A

Name and Address where transferee payments should be sent
(if different from above)

Name and Current Address of Transferor

SSOE Inc.
1001 Madison Avenue
Toledo, OH 43624

Claim No. 6321 for \$31,991.00
Claim No. 16541 for \$31,991.00

Last Four Digits of Acct#: N/A

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: _____/s/ **Alisa Mumola**_____
Transferee/Transferee's Agent

Date: _____March 20, 2007_____

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 & 3571.

~DEADLINE TO OBJECT TO TRANSFER~

The transferor of claim named above is advised that this Notice of Transfer of Claim Other Than for Security has been filed in the clerk's office of this court as evidence of the transfer. Objections must be filed with the court within twenty (20) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Date: _____

CLERK OF THE COURT

EVIDENCE OF TRANSFER OF CLAIM

SSOE, Inc., an Ohio corporation, its successors and assigns (collectively, "Assignor"), pursuant to that certain Transfer of Claim Agreement dated January 12, 2007, has hereby absolutely and unconditionally sold, transferred and assigned to Contrarian Funds, LLC its successors and assigns (collectively, "Assignee") the general unsecured claim (the "Claim"), in the principal amount listed on Schedule A attached hereto, against the Debtor listed on Schedule A attached here, (the "Debtor") in the bankruptcy proceedings (the "Proceedings") in the United States Bankruptcy Court for the Southern District of New York, case no. listed on Schedule A attached hereto or any other court with jurisdiction over such proceedings.

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Bankruptcy Rules, and stipulates that an order may be entered recognizing the assignment of this Claim as an unconditional assignment and Assignee as the valid owner of the Claim.

IN WITNESS WHEREOF, Assignor has duly executed this Evidence of Transfer of Claim by its duly authorized representative this 12 day of JAN 2007.

(Assignor)
SSOE, Inc.

By: [Signature]

Name: JAMES J. D'AROS

Title: CFO

(Assignee)
CONTRARIAN FUNDS, LLC
By: Contrarian Capital Management, LLC,
as manager

By: [Signature]

Name: JANICE M. STANTON

Title: MEMBER

(Assignor)
WITNESS:

By: [Signature]

Name: DENNIS J. LONGWAY

Title: ASST. CONTRARIAN

Schedule A
SSOE, Inc.

Debtor	Case Number	Schedule Amount	Proof of Claim	Claim No.
Delpni Automotive Systems LLC	05-44640	22,000.00		
Delpni Corporation	05-44481		31,991.00	6321
Delpni Automotive Systems LLC			31,991.00	16541

Initials:

Seller *ML* (SSOE)

Buyer *DM*